

“SAMPLE USP&FO PB RECON PROCEDURES”

Annual Property Book Reconciliation to USPFO-S&S-PMB, Internal SOP dated:

1. REFERENCES:

- a. AR 710-2, paragraph 2-5v(1), dated 25 Feb 04.
- b. AR 735-5, paragraph 2-10, dated 10 Jun 02.
- c. AR PAM 710-2-1, paragraph 9-13, dated 31 Dec 97.

2. PURPOSE: Outline the functions of the Property Asset Managers Section within the Property Management Branch (PMB), in regards to Property Book Reconciliation. This process is to review all assets, determine disposition of excess, and ensure shortages are on requisition with valid status and non-expendable components are recorded.

3. The Property Asset Managers Section will conduct annual property book reconciliation for all PBO accounts. The USPFO/PMB will establish an annual schedule (See Annual Memorandum, Table 1-1). The respective PBO will be informed in writing of the reconciliation date at least 30 days prior to the action (See Notification Memorandum, Table 1-2&3)

a. A property book reconciliation is also conducted upon change of PBO and is requested by the outgoing PBO. This will also apply when the PBO will be absent in excess of 30 days and an interim PBO is appointed.

4. The Property Asset Managers Section will review and verify the Appointment Orders of Property Book Officers. AR 710-2, paragraph 2-5g(1), dated 25 Feb 04; AR 735-5, paragraph 2-10, dated 10 Jun 02.

5. An annual reconciliation of property records for all PBO accounts will be conducted by a review of the Activity Registers (active and inactive), Parent Level Property Listing, Sensitive Items Listing, Excess/Shortage Equipment Listings, Back Order Reconciliation Listing, Unit Hand Receipts and Supporting Document Files. The Property Asset Manager Section will:

a. Examine, review and appraise the accuracy of property book accountability. Research, review and reconstruct supply transactions to isolate errors and provide guidance to correct deficiencies. Examine reports, supporting document files to verify postings and consistency within PBUSE. The checklist will be followed to ensure no aspect is missed (See PMB Checklist for Annual Reconciliation, Table 1-4).

b. Review Authorization Documents to ensure Required and Authorized quantities are posted accurately.

c. Process and maintain Letters of Authority (LOA) for additional required equipment.

d. Ensure MTOE/TDA authorized equipment is on requisition and verify asset quantities.

e. Review adjustment documents to ensure that units/activities have properly updated their files.

f. Ensure unit representatives meet with other section personnel within the Supply and Services Division (See OUSPFO – Supply and Services Reconciliation Checklist, Table 1-5).

6. At the conclusion of the reconciliation, a Report of Finding will be prepared and forwarded through appropriate channels (See Report of Findings, Table 1-6). Report will reflect the dates(s) of the reconciliation, personnel present, and certification that the asset records of the PBO agree with Property Book Officer's Supporting Documentation (See Certification Statement, Table 1-7).

7. The original memorandum is provided to the PBO, and a copy is retained with the asset files reviewed within the PMB. Accordingly, a copy is also provided to offices requiring distribution.

Annual Memorandum Example:

OUSPFO LETTERHEAD

OUSPFO-S&S-PMB (710-2d)

Date:

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Annual Schedule for PBUSE/DPAS Property Record Verification for training year 2004

1. References:

- a. AR 710-2, paragraph 2-5v(1), dated 25 Feb 04.
- b. DA Pam 710-2-1, paragraph 9-13 dated 31 Dec 97.

2. The Training Year 2004 schedule of PBUSE/DPAS Property Record Verification.

3. Property Record Verifications will be conducted at the OUSPFO-S&S-PMB. Every effort will be made on our part to accomplish these verifications in a minimal amount of time. Preparation on the unit's behalf will greatly assist in this endeavor.

4. If there are any conflicts with these reconciliation dates, units should coordinate, through command channels, with OUSPFO-S&S-PMB, ATTN: Mr./Ms, Commercial: XXX-XXX-XXXX or DSN: XXX-XXXX.

Encl
PBUSE/DPAS Annual Verification Schedule

NAME of USPFO
RANK, NGB
USPFO For State

DISTRIBUTION:
A-ARMY
JFHQ-XX-DOL
EA AASF
CSMS

Table 1-1

Notification Memorandum Example:

OUSPFO LETTERHEAD

AGXX-USPFO-S&S-PMB (710-2d).

Date:

MEMORANDUM THRU

Command Designator, ATTN: S-4, Complete Address

FOR Commander, Unit Designator, XXARNG, ATTN: Name and Address of Property Book Officer.

SUBJECT: Annual Property Book Validation

1. References:

- a. AR 710-2, paragraph 2-5v(1), dated 25 Feb 04.
- b. DA Pam 710-2-1, paragraph 9-13 dated 31 Dec 97.

2. USPFO For (Your State) will conduct an Annual Property Book Validation for your organization on (Day), (Date) as per, predetermined location i.e., PBO, PMB etc...

3. This office will provide the following reports and listings:

- a. Last Reconciliation/Validation Report
- b. SARSS-1 Reconciliation Listing from SSA (Warehouse)

4. Your organization will provide the following reports and listings:

- a. Backorder Reconciliation [produced by supporting SSA (SARSS1 Warehouse)
- b. Sensitive Items Listing
- c. Activity Register (Active and inactive covering period of validation)
- d. Parent Level Property Listing
- e. Copy of Each Units Signed Primary Hand Receipt
- f. Excess Listing
- g. Shortage Listing
- h. Due-In Listing
- i. Copy of Memorandum for Appointment of Property Book Officer
- j. Copy of memorandum for Appointment as Custodial PBO when applicable
- k. Current and future copies of the MTOE
- l. All supporting documents for period of validations

5. PBO/PBO Custodian may need to bring the PBUSE laptop computer to this validation.

6. MACOM S-4/S-4 Sergeants are encouraged to attend the exit briefing.

7. POC for this memorandum is Mr./Ms, Commercial: XXX-XXX-XXXX or DSN: XXX-XXXX.

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Supply Management Officer

Notification Memorandum Example:

OUSPFO LETTERHEAD

OUSPFO-S&S-PMB (710-2d)

Date:

MEMORANDUM FOR Unit Identification Code, Unit Name and Address

SUBJECT: Change of PBO/Annual Property Book Reconciliation

1. References: AR 710-2, paragraph 2-5v(1), dated 25 Feb 04, and DA PAM 710-2-1, paragraph 9-13, dated 31 Dec 97.
2. OUSPFO FOR (STATE) will conduct the property book reconciliation for your organization on 12 December 2004. You are instructed to cut off all transaction processing, five (5) working days prior to the reconciliation date.
3. This office will provide the following reports and listings:
 - a. Current and future copies of MTOE/TDA
 - b. Parent Level Property Listing
 - c. Last Reconciliation Final Report
 - d. Listing of Turn-in's from the SARSS-1 Computer
4. Your organization will provide the following reports and listings:
 - a. Copy of Memorandum for Appointment of Property Book Officer or as Custodial PBO
 - b. Parent Level Property Listing Organization, (first 4 digits of UIC), (1 copy)
 - c. Activity Register (Active and inactive covering period of validation)
 - d. Shortage Equipment Listing
 - e. Excess Listing
 - f. Back Order Reconciliation Listing from SARSS-1
 - g. Copy of Each Signed Primary Hand Receipt
 - h. Supporting Document Files for period of validation
5. OUSPFO-S&S-PMB Representatives will conduct a reconciliation using the listings provided.
6. PBO/PBO Custodian may need to bring the PBUSE laptop computer to this validation.
7. POC for this memorandum is Mr./Ms, Commercial: XXX-XXX-XXXX or DSN: XXX-XXXX.

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NAME

RANK, Br,

Supply Management Officer

PMB Checklist for Annual Reconciliation Example:

PROPERTY MANAGEMENT BRANCH CHECKLIST FOR ANNUAL RECONCILIATION

___ UNIT: _____

___ UIC/DODAAC'S REQUESTED: _____

___ DATE RECON STARTED: _____

___ COMPARE SUPPORTING DOCUMENTION TO PBUSE INACTIVE ACTIVITY REGISTER

___ USPFO REP AND PBO SIGN ANNUAL RECON STATEMENT:
DATE SIGNED: _____

___ VERIFY MTOE/TDA DATA IS ACCURATE (REQ—CURRENT MTOE/TDA, AUTH—FUTURE
MTOE/TDA, ERC FOR CURRENT MTOE)

___ ALL MTOE/TDA ITEMS ON HAND OR ON REQUEST: YES _____ NO _____

___ EXCESS PROPERTY DISPOSITION: (SEE FINAL REPORT)

___ PBO ASSIGNED: _____

___ DATE ANNUAL RECONCILIATION COMPLETED: _____

SUPPORTING DOCUMENT FINDINGS:

PROPERTY LIST FINDINGS:

ACTIVE/INACTIVE REGISTER REPORT FINDINGS:

OUSPFO – Supply and Services Reconciliation Checklist Example:

OUSPFO-SUPPLY AND SERVICES RECONCILIATION CHECKLIST

UNIT: _____

ARRIVAL DATE: _____

This checklist is to be completed during reconciliation with the Property Management Section. This procedure will cover all functional areas of Supply and Services to reconcile records, procedures, and answer any questions.

	<u>S&S REP INITIALS</u>	<u>DATE</u>
<u>PROPERTY MANAGEMENT BRANCH</u>		
Property record reconciliation	_____	_____
SASP/CCI/RATTS	_____	_____
Property Management Supervisor	_____	_____
<u>MATERIAL MANAGEMENT BRANCH</u>		
Subsistence		
Over/Under Current		
DA 1687 is on file and Current	_____	_____
Petroleum (POL), Office Machine Repairs, Credit Cards	_____	_____
Ammunition Section		
No outstanding reconciliation's		
DA 1687/Assumption of CMD Orders are current	_____	_____
Stock Control Record Supervisor	_____	_____
<u>INSTALLATION PROPERTY</u>		
Hand Receipts current	_____	_____
Supply Management Officer	_____	_____

Table 1-5

Report of Findings Example:

OUSPFO LETTERHEAD

USPFO-S&S-PMB (710-2d)

DATE:

MEMORANDUM FOR United States Property and Fiscal Officer for State, Address

SUBJECT: Report of Findings on Annual Reconciliation of PBUSE Property Book Account.

1. This memorandum provides information on the Reconciliation of PBUSE Property Book Account:

DODAAC: UIC: UNIT/ORGAN:

2. Purpose and Scope:

a. The USPFO, through his authorized representative, has the responsibility to verify the property records of each organization every 12 months, prior to change of PBO or when the unit is mobilized, whichever occurs first.

b. The objective of this verification is to determine that the accountable balances on the PBUSE Property Book Account are correct and that the authorized quantities agree with the Unit approved MTOE/TDA. To accomplish this objective, a USPFO representative will, as a minimum verify that:

(1) All transactions involving accountable end items are correctly posted in the unit's PBUSE Property Book Account.

(2) The PBO has made appropriate disposition of assets that are in excess of authorized allowances.

(3) The unit's record of items due in corresponds with the USPFO record of items due out for that unit.

(4) The PBO will provide the USPFO representative with a copy of the Parent Level Listing out of PBUSE and a copy of the Hand Receipt out of PBUSE for each UIC.

3. This verification was conducted at the OUSPFO-S&S-PMB office during the period (DATE). The unit representative was (Individual's Name) and the USPFO representative was (Individual's Name).

4. The previous reconciliation was conducted on (Date).

5. Findings.

a. All non-expendable documents were properly posted to the property book prior to the verification.

b. The following equipment was excess to the MTOE at the time of this verification: (Date).

<u>LIN</u>	<u>SUB</u> <u>LIN</u>	<u>NSN</u>	<u>NOMENCLATURE</u>	<u>QTY</u>	<u>PRICE</u>
99573D	N54691	6130-00-940-7866	CHRG BATTERY	4	\$ 7,236.00
B67766	XX2432	1240-00-930-3833	BINOCULAR M19	10	3,440.00
C05541	Q7828A	5820-00-889-3860	RADIO ST AN/GRA	1	288.00
C68856		6145-01-155-4256	RL CA TP WD-1A/TT	1	623.00
D60801	T45408	5805-01-246-6826	TEL DIG TA-1035	4	9,836.00
E03826		6625-01-323-9584	TEST SET TS-4348	1	283.00
K49775		4720-00-375-1528	HOSE AND FITTING	1	766.75
L76556		3805-01-150-4814	LDR SCP JICASE	3	176,670.00
M09009	R95035	1005-01-128-9936	RIFLE M16A2	5	2,245.00
M74823		1010-01-179-7616	MT MACH GUN MK64	5	18,525.00
P40750	P38588	6130-00-985-7899	PWR SUPP PP-2953	1	1,669.00
R59160		3895-00-498-8343	REELING MACHINE	3	172.92
R94977	R95035	1005-01-128-9936	RIFLE M16A2	1	449.00
R95035		1005-01-128-9936	RIFLE M16A2	8	3,592.00
T40405		5810-01-026-9620	TAPE READ KOI-18	5	805.00
T49119	T48944	3930-01-158-0849	TRK LF 6000 LB	1	72,370.00
W76816		2410-00-185-9792	TRCTR FT D7F	1	\$ 72,325.00
			TOTAL		\$ 371,295.67

c. A review of the Property Book revealed that all authorized MTOE/TDA equipment was either on hand or on order.

6. General information/comments.

a. Time spent in the conduct of the reconciliation was 24 hours.

b. The appointed Property Book Officer for this account (DODAAC: XXXXXX) is (Individuals Name).

7. Questions regarding this report should be directed to Mr./Ms, Equipment Asset Manager, Supply and Services Division, OUSPFO for State, at DSN: XXX-XXXX, or Commercial: (XXX)XXX-XXXX, or may be directed to the Property Management Supervisor, Individual's Name, OUSPFO for State, at DSN: XXX-XXXX, or Commercial: (XXX)XXX-XXXX.

////////S////////

NAME
RANK, Br, State ARNG
Supply Management Officer

Certification Statement, Example:

“I CERTIFY THAT THE ABOVE CORRECTED LISTING
ACCURATELY REFLECTS THE ACCOUNTABLE BALANCES
SHOWN ON THE UNIT PBUSE PROPERTY BOOK AFTER
COMPLETION OF A RECORDS EXAMINATION.”

UIC's _____

PBO/REPRESENTATIVE _____

USPFO/REPRESENTATIVE _____

DATE _____

Table 1-7